

Noah Hertz Marks

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ACADEMIC APPOINTMENTS

UNIVERSITY OF NORTH CAROLINA SCHOOL OF LAW, Chapel Hill, NC

Assistant Professor, July 2025 – Present

Courses Taught:

Torts (4 credits, Fall 2025)

Corporate Taxation (3 credits, Spring 2026)

Faculty Service:

Faculty Speakers (2025 – 2026 Academic Year)

DUKE UNIVERSITY SCHOOL OF LAW, Durham, NC

Visiting Assistant Professor, July 2023 – July 2025

Course Taught:

Partnership Taxation (3 credits, Spring 2024 & Spring 2025)

EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY

LL.M. – Taxation, May 2023

HARVARD LAW SCHOOL, Cambridge, MA

J.D., May 2016 *cum laude*

Editor-in-Chief, *Harvard Law & Policy Review*

Summer Academic Writing Fellowship (2016)

Research Assistant

Prof. I. Glenn Cohen, 2014 – 2016 (including revisions to Civil Procedure online casebook and editing course material and scripts as a student producer for HarvardX: Bioethics)

Profs. John Manning & Matthew Stephenson, Fall 2015 – Spring 2016 (revisions to Legislation and Regulation casebook)

Prof. Vicki Jackson, Fall 2015 – Spring 2016

Teaching Assistant

Prof. Vicki Jackson, Comparative Constitutional Law (Spring 2015)

Prof. Helen Hershkoff, Civil Procedure (Fall 2014)

Pre-Law Resident Tutor, Cabot House, Harvard College

THE JEWISH THEOLOGICAL SEMINARY OF AMERICA, New York, NY

M.A. – The Hebrew Bible and Its Interpretation, May 2013

Rabbi Joseph and Frances Miller Prize in Bible (Outstanding Essay in Bible)

SWARTHMORE COLLEGE, Swarthmore, PA

B.S. – *Engineering*, May 2011

B.A. – *Religion*, May 2011

Honor Societies: Phi Beta Kappa; Sigma Xi; Tau Beta Pi

McCabe Engineering Award (Most Outstanding Engineering Graduate)

Jesse H. Holmes Prize in Religion (Best Essay in Field of Religion)

Hannah A. Leedom Fellowship for Graduate Study

JOURNAL PUBLICATIONS

Winning by Losing: The Strategy of Adverse Private Letter Rulings, 66 BOSTON COLLEGE L. REV. 661 (2025)

The Implied Assertion Doctrine Applied to Legislative History, 21 LEWIS & CLARK L. REV. 1135 (2018)
(coauthored with Jessica Ranucci)

Case Comment, “*Least Restrictive Means*”: *Burwell v. Hobby Lobby*, 9 HARV. L. & POL’Y REV. S15 (2015)

ADDITIONAL & SHORTER PUBLICATIONS

The Taxation of Tort Damages (Chapter 6 Part V in DONALD H. BESKIND & DORIANE LAMBELET COLEMAN, TORTS – DOCTRINE AND PROCESS (Carolina Academic Press, 2025–26 Edition))

Book Review, 46 J. AM. TAX’N ASS’N 180 (2024) (reviewing JAMES R. REPETTI, WILLIAM H. LYONS, & CHARLENE D. LUKE, PARTNERSHIP INCOME TAXATION (7th Ed. 2023))

New York State Bar Association, Tax Section, *Report on Proposed Regulations Under Section 1061* (No. 1442) (October 5, 2020) (substantial contributor)

Preface to the Tenth Volume, 10 HARV. L. & POL’Y REV. 1 (2016) (coauthored with Patrick Kibbe)

WORKS IN PROGRESS

National Muffler post-*Loper Bright*

The Frequency and Significance of Lingering Proposed Tax Regulations

Taking Stock of Treasury’s Tax Regulatory Activity (1947-Present)

Understanding Abandonment

PROFESSIONAL & WORK EXPERIENCE

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP, New York, NY

Associate (Tax), 2019 – 2023

Developed and implemented tax structuring for diverse set of transactions including acquisitions, sales, private fund formation (including continuation funds), debt offerings, bankruptcies, and spin-offs. Advised numerous pro bono clients regarding tax compliance.

OPEN SOCIETY FOUNDATIONS, Office of the General Counsel, New York, NY

Legal Fellow, 2018 – 2019

Ensured tax compliance of organization’s activities and worldwide grantmaking. Developed comprehensive curriculum and reference materials on private foundation tax law.

THE HONORABLE KIM McLANE WARDLAW, U.S. Court of Appeals for the Ninth Circuit,
Pasadena, CA

Law Clerk, 2017 – 2018

THE HONORABLE CORMAC J. CARNEY, U.S. District Court for the Central District of California,
Santa Ana, CA

Law Clerk, 2016 – 2017

U.S. DEPARTMENT OF JUSTICE, Civil Division, Appellate Staff, Washington, DC

Summer Law Intern, Summer 2016

Drafted merits brief in direct review challenge to FAA registry of recreational drones and prepared brief opposing certiorari regarding discretionary function exemption.

PRESENTATIONS

“The Frequency and Importance of Lingering Proposed Tax Regulations”

- Northeastern University School of Law, Junior Scholars Conference (February 2025)
- University of Colorado Boulder Law School, Junior Tax Scholars Workshop (May 2025)

“Winning by Losing: The Strategy of Adverse Letter Rulings”

- Duke University School of Law, Summer Workshop Series (June 2024)
- University of Richmond School of Law, Junior Faculty Forum (May 2024)
- New York University School of Law, Academic Careers Program Scholarship Clinic (April 2024)
- Paul, Weiss, Rifkind, Wharton & Garrison LLP, Tax Department (April 2024)
- Duke University School of Law, Junior Scholars Workshop (March 2024)

“Difficult Corporate Tax Advice: Examples from Practice”

- Guest Lecturer, Corporate Taxation, Prof. Emily Satterthwaite, Georgetown University Law Center (April 2024)

BAR ADMISSIONS

New York (2019)

Massachusetts (2017)